# DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION AS OF 12:01 A.M., JANUARY 1, 2007

This statement must be completed, signed, and filed with the Valuation Division, Board of Equalization, PO Box 942879, Sacramento, California 94279-0061, by March 1, 2007. Omit cents; round to the nearest dollar.

Sacramento, California 94279-0061,	by March 1, 2007.	Omit cents; roun	d to the	e nearest dollar.	
NAME, STREET, CITY, STATE and ZIP CODE				OFFICIAL REQUEST  This request is made in accordance with section 826 of the R and Taxation Code. This property statement must be comple cording to the instructions and filed with the Board of Equalize or before March 1, 2007. If you do not file this statement, y be subject to the penalty provided in section 830 of the Rever Taxation Code. Attached schedules are considered to be part	eted ac- ation on ou may nue and
SBE No.			1	statement. THIS STATEMENT IS SUBJECT TO AUDIT.  MAKE NECESSARY CORRECTIONS TO ADDRESS I	LABEL
☐ Indicate if above is a change of name ar	nd/or address.			•	
THIS STATEMENT SHALL CONSIST OF:	DATE SUBMITTED	DATE TO BE SUBMITTED	N/A	Name and address of person to whom correspondence raudit should be addressed:	egardin
(1) Tangible Property List (BOE-532, -533, et al.)				NAME	
(2) Statement of Land Changes					
(3) Financial Schedules A to E				MAILING ADDRESS (street, city, state and zip code)	
(4) BOE-516, Wireless Communications Sites					
(5) Schedule of Intangible Information				TELEPHONE NUMBER	
				( ) E-MAIL ADDRESS	
(6) BOE-892, Statement of Authorization				E-WALL ADDITION	
(7) Schedules of Leased Equipment BOE-600-A				LOCATION OF ACCOUNTING RECORDS (street, city, state and zip of	nde)
BOE-600-B					000)
(8) Other Information as Requested (see instructions on reverse)		_		NAME OF AUTHORIZED REPRESENTATIVE (if applicable)*	
a. Payments to Local Governments					
b. Franchise Payments for Cable TV				ADDRESS (street, city, state and zip code)	
c. Annual Rept. to Regulatory Agencies				DAYTIME TELEPHONE NUMBER	
d. Form 10K				DAYTIME TELEPHONE NUMBER	
e. Shareholders Report — 3 copies				E-MAIL ADDRESS	
f. Other				E-WALL ADDITION	
				* BOE-892, Statement of Authorization, must be filed annua	lly.
List business activities:					
(✔) ENTITY TYPE: ☐ Proprietorship ☐ Partr	ership   Corpor	ation    Other		Change in ownership prior 12 months?	☐ No
	С	ERTIFICATION			
and statements, and to the best of my knowledge an	d belief it is true, corrected in the statement at 12	ct, and complete and co	overs all p	d this Property Statement, including accompanying schedules property required to be reported which is owned, claimed, pos- f prepared by a person other than the taxpayer, this declaration	
FULL LEGAL NAME IF INCORPORATED				FOR OFFICIAL USE ONLY	
SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED	AGENT	DATE	<u> </u>		
<b>L</b>				2007	
PRINTED NAME OF SIGNATORY		TITLI	E		
SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPA	YER	DATE	<u> </u>		
L				2007	

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the Board of Equalization requests that you file a property statement with this Board between January 1, 2007, and 5:00 p.m., on March 1, 2007. The property statement shall be completed in accordance with instructions included with the property statement and in publication 67-WT, *Instructions for Reporting State-Assessed Property*, for lien date 2007. If you do not have these instructions, please let us know and we will mail them to you.

All parts of the property statement must be filed by March 1 (exception — see "N/A" below). Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1. If you do not file timely, it will result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

#### (8) OTHER INFORMATION AS REQUESTED — INSTRUCTIONS

The following information shall be provided with the property statements:

- a. a statement of your 2006 payments to governmental agencies for the use of public property located in California. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.
- b. list franchise fee payments for video and cable TV made during 2006. Do not include payments reported in item a above.
- c. a copy of your annual report(s) to regulatory agencies, such as the I.C.C., F.C.C., F.E.R.C., C.P.U.C. etc.
- d. a copy of your Form 10K filed with the Securities and Exchange Commission.
- e. three (3) copies of our 2006 annual report to stockholders.
- f. other
  - 1. list name and mailing address of each cellular reseller to whom you sell switching and/or transmission service.
  - 2. supplemental information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

#### N/A — Not Applicable

Forms BOE-600-A, Schedule of Leased Equipment to be Assessed by the BOE to the State Assessee (Lessee), BOE-600-B, Schedule of Leased Equipment Which is to be Reported by Lessor to Local Assessor for Assessment, and BOE-551, Statement of Land Changes, need not be returned if there is nothing to report. However, a positive response under the "N/A" column on page S1F is required for those forms not returned.

You have the option of substituting for Financial Schedules A to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission, or other financial statements that contain the appropriate information for the corresponding period including depreciation and taxes as called for in the schedules.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. Do not reduce costs for depreciation (which must be reported separately). Report separately the details of any trade-in value, write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the Board in estimating fair market value.

**Note:** All replacement cost studies, obsolescence requests, and other voluntary information that assessees believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

### ${\bf SCHEDULE\ A-Comparative\ Balance\ Sheet}$

2007

(Do not net depreciation reserve from original cost)

COMPANY NAME		SBE NO.
BALANCE AT BEGINNING OF 2006	ASSETS	BALANCE AT END OF 2006
		s
\$	Plant and equipmenta	Φ
	Accumulated Depreciation – plant and equipmenta	
	Accumulated Depreciation – exempt softwarea	
	Accumulated Depreciation – other non taxable property a	
	Accumulated amortization – alla	
	Miscellaneous physical propertya	
	Investments in securities	
	Other investments	
	Sinking and other funds	
	Other utility plant	
	Construction Work in Flogress	
	Cash and working funds	
	Temporary cash investments and special deposits	
	Notes receivable	
	Accounts receivable	
	Interest, dividends, and rents receivable	
	iviaterials and supplies	
	Inventory held for sale or lease in ordinary	
	course of business	
	Discount on capital stock	
	Discount and expense on funded dept.	
	Prepayments ( )	
	All other deferred debits (describe)	
	Future Use Propertya	
\$	TOTAL ASSETS AND OTHER	DEBITS \$
		DEBITO
	LIABILITIES	
\$		
	Capital stock	
	Premiums and assessments on capital stock	
	Funded debt unmatured	
	Capital stock expense	
	Other long term debt	
	Loans and notes payable	
	Accounts payable	
	Matured interest and dividends	
	Taxes accrued	
	Customer deposits and advances	
	Other current and accrued liabilities	
	Promium on long torm dobt	
	Premium on long term debt	
	Other reserves	
	Employees' provident reserve	
	Other deferred and unadjusted credits	
	Retained earnings	
	TOTAL LIABILITIES AND OTHER CRED	ITS \$

## 2007

#### **SCHEDULE B** — Plant and Equipment

COMPANY	NAME					SBE NO.	
Has your	company tal	cen a FASB write-down to reflect a reduction in the value of	your fixed assets?		□ Yes	□ No	
	If yes,	enter the date the write-down was booked					
If a FASB	write-down	has been taken, do the costs reported in Schedule B reflect	the write-down?		☐ Yes	□ No	
				CAL	IFORNIA		SYSTEM
LINE	ACCOUNT	BALANCE ADDITIONS BETTERMENTS BALANCE					
NO.	NO.	ACCOUNT TITLE	AS OF 1-1-06	ADDITIONS	RETIREMENTS	AS OF 1-1-07	BALANCE AS OF 1-1-07
1		INTANGIBLES — (BOE-529-I)					
		REAL ESTATE					
2		Land <sup>A</sup>					
4		Rights of Way, Easements, etc. <sup>A</sup>					
5		Misc. Structures and Leasehold Imps.					
6		Shelters					
		MISCELLANEOUS PROPERTY IN SERVICE					
7		Unlicensed Vehicles					
8		Aircraft					
9		Furniture & Office Equipment (agree to B-1 detail)					
10		General Purpose Computers (agree to B-1 detail)					
11		Computer Application Software (exclude from B-1)					
12		Switch Application Software (exclude from B-1)					
13 14		Radio Freq/BTS Software (exclude from B-1)					
15		Misc. Tools & Work Equipment (agree to B-1 detail) Licensed Motor Vehicles (exclude from B-1)					
16		Sub-Total — Miscellaneous Property in Service					
17		CENTRAL OFFICE EQUIPMENT					
18		Power Equipment Switching Equipment					
19		Base Site Controller					
20		MSC					
21		BTS Radio Frequency Channel Equipment					
22		Sub-Total — Central Office Equipment					
23							
		OUTSIDE PLANT					
24		Antennae					
25		Towers					
26 27		Transmission					
28		Sub-Total — Outside Plant (agree to B-1 detail)					
29		Sub-Total — Outside Flant (agree to b-1 detail)					
		CUSTOMER PREMISE EQUIPMENT (CPE)					
30		COSTOMER PREMISE EQUIPMENT (CPE)					
31		Sub-Total — Customer Premise Equipment					
32		OTHER (describe)					
33		Sub-Total — Other Equipment					
34							
35		TOTAL IN SERVICE					
36							
37		MATERIALS AND SUPPLIES					
38		FORM BOE-600-A LEASED EQUIPMENT					
39		CAPITALIZED CPE HELD FOR SALE OR LEASE					
40							
41 42		CONSTRUCTION WORK IN PROGRESS (Total Sch. D)					
42		Total in California					
43		GRAND TOTAL SYSTEM	A DDODEDTY		1		1
		DEPRECIATION RESERVE — TOTAL CALIFORNIA	A FROPERTY				

Note: A If additions and/or retirements are reported for Land or Rights of Way, Easements, etc. the BOE-551, *Statement of Land Changes*, must be filed with the Valuations Division.

 ${\tt DEPRECIATION\ RESERVE-Non-Taxable\ Property\ (licensed\ vehicles,\ software,\ etc.,\ attach\ detail\ by\ account)}$ 

#### SCHEDULE B-0 — DISTRIBUTION OF COST (1 of 2)

				· ,	OVER	FOR MORE COUNTIES
COMPAN	Y NAME				SBE NO.	
	N A — Complete this section if you have property located in onless for a listing of county names and county numbers.	y ONE (1) California cou	inty. See instructions	for reporting State-Ass	sessed Property — Te	elephone Companies
COUNTY	NAME				COUNTY NO.	
SECTIO	N B — Complete this section if you have property in two or more	e California counties. For	rms BOE-532 and BO	DE-533 are not require	d.	
LINE	,	SCHEDULE B	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME
NO.	ACCOUNT TITLE	CALIFORNIA BALANCE AS OF 1-1-07	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.
1	INTANGIBLES — (BOE-529-I)					
	REAL ESTATE					
2	Land	-				
3 4	Rights of Way, Easements, etc					
5	BuildingsMisc. Structures and Leasehold Imps					
6	Shelters					
	MISCELLANEOUS PROPERTY IN SERVICE					
7	Unlicensed Vehicles					
8	Aircraft					
9	Furniture & Office Equipment (agree to B-1 detail)					
10	General Purpose Computers (agree to B-1 detail)					
11	Computer Application Software (exclude from B-1)	-				
13	Switch Application Software (exclude from B-1)					
14	Radio Freq/BTS Software (exclude from B-1)					
15	Licensed Motor Vehicles (exclude from B-1)					
16	Sub-Total — Miscellaneous Property in Service					
	CENTRAL OFFICE EQUIPMENT					
17	Power Equipment					
18	Switching Equipment					
19	Base Site Controller					
<u>20</u> 21	MCS					
22	BTS Radio Frequency Channel Equipment					
23	Sub-Total — Central Office Equipment					
	OUTSIDE PLANT					
24	Antennae					
25	Towers					
26 27	Transmission					
28	Sub-Total — Outside Plant (agree to B-1 detail)					
29	Gub-Total — Outside Flam (agree to B-1 detail)					
	CUSTOMER PREMISE EQUIPMENT (CPE)					
30						
31	Sub-Total — Customer Premise Equipment					
32	OTHER (describe)					
33	Sub-Total — Other Equipment					
34	Sub-Total — Other Equipment					
35	TOTAL IN SERVICE					
36						
37	MATERIALS AND SUPPLIES					
38	FORM BOE-600-A LEASED EQUIPMENT					
39 40	CAPITALIZED CPE HELD FOR SALE OR LEASE					
41	CONSTRUCTION WORK IN PROGRESS (Total Sch. D)					
42	Total in California					

Do not include Land, Rights of Way, Licensed Motor Vehicles and Computer Applications Software in the Distribution of Cost.

Note: Nonoperating property should be reported on BOE-532, Tangible Property List. See publication 67-WT, Instructions for Reporting State-Assessed Property, for detailed instructions.

## SCHEDULE B-0 — DISTRIBUTION OF COST (2 of 2)

COMPANY	NAME						SBE NO.	
SECTIO	N B — Complete t	this section if you h	nave property in tw	o or more Californi	a counties. Form B	OE-532 is not requ	ired.	
	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME
LINE NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.
1								
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#### SCHEDULE B-1 — COST DETAIL OF DEPRECIABLE PROPERTY AS OF JANUARY 1, 2007 (1 of 4)

COMPANY NAME	SBE NO.

INTERSTATE COMPANIES. Propers a Separate Schedule B 1 for California and for Total Su

	COMPANIES: Prepare a Separate Schedule B-1 for California and for Total System.			This page for <b>CALIFORNIA</b>		
CAL. YEAR OF ACQ.	BUILDINGS ORIGINAL COST	MISC. STRUCTURES & LEASEHOLD IMPROVEMENTS ORIGINAL COST	SHELTERS ORIGINAL COST	FURNITURE & OFFICE EQUIPMENT ORIGINAL COST	GENERAL PURPOSE COMPUTERS ORIGINAL COST	MISC. TOOLS & WORK EQUIPMEN ORIGINAL COST
2006						
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Prior						
TOTAL						

## SCHEDULE B-1 — COST DETAIL OF DEPRECIABLE PROPERTY AS OF JANUARY 1, 2007 (2 of 4)

COMPANY NAME	SBE NO.	

This page for CALIFORNIA

	OMPANIES: Prepare a Separa	This page for CALIFORNIA				
CAL. YEAR OF ACQ.	ANALOG COE SWITCH ORIGINAL COST	DIGITAL COE SWITCH ORIGINAL COST	BASE TRANSCEIVER STATION & RADIO FREQUENCY CHANNEL EQUIPMENT ORIGINAL COST	OUTSIDE PLANT ORIGINAL COST	CUSTOMER PREMISE EQUIPMENT ORIGINAL COST	OTHER COMMUNICATIONS EQUIPMENT ORIGINAL COST
2006						
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TOTAL						

## SCHEDULE B-1 — COST DETAIL OF DEPRECIABLE PROPERTY AS OF JANUARY 1, 2007 (3 of 4)

COMPANY NAME	SBE NO.

INTERSTATE COMPANIES: Prepare a Separate Schedule B-1 for California and for Total System.

This page for **SYSTEM** 

	MISC. STRUCTURES &					
CAL. YEAR OF ACQ.	BUILDINGS ORIGINAL COST	LEASEHOLD IMPROVEMENTS ORIGINAL COST	SHELTERS ORIGINAL COST	FURNITURE & OFFICE EQUIPMENT ORIGINAL COST	GENERAL PURPOSE COMPUTERS ORIGINAL COST	MISC. TOOLS & WORK EQUIPMEN ORIGINAL COST
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TOTAL						

## SCHEDULE B-1 — COST DETAIL OF DEPRECIABLE PROPERTY AS OF JANUARY 1, 2007 (4 of 4)

COMPANY NAME	SBE NO.

This page for **SYSTEM** 

	T		BASE TRANSCEIVER		This page for <b>SYSTEM</b>		
CAL. YEAR OF ACQ.	ANALOG COE SWITCH ORIGINAL COST	DIGITAL COE SWITCH ORIGINAL COST	BASE TRANSCEIVER STATION & RADIO FREQUENCY CHANNEL EQUIPMENT ORIGINAL COST	OUTSIDE PLANT ORIGINAL COST	CUSTOMER PREMISE EQUIPMENT ORIGINAL COST	OTHER COMMUNICATIONS EQUIPMENT ORIGINAL COST	
2006							
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Prior							
TOTAL							

### SCHEDULE C — Operating Income Statement (1 of 2)

2007

This page is for **CALIFORNIA** 

COMPANY NAME		SBE NO.	
ACCOUNT TITLE	ACCOUNT NO.	2006 CALENDAR YEAR	2005 CALENDAR YEAR
OPERATING REVENUES (Gross)			
Retail customer revenues			
Wholesale customer revenues			
Roamer customer revenues			
Commission revenues			
Uncollectible revenues — debit			
Other operating revenues (describe)			
Total Operating Revenues			
OPERATING EXPENSES			
Maintenance expense			
Telecommunication direct operating expense (attach detail)			
Customer accounts/service expense			
Sales promotion/advertising			
General administrative expense (attach detail)			
Damages and claims			
Rental — equipment			
Rental — real estate			
Motor vehicles			
Charges by wholesalers numbers and service			
Commission expense			
Other operating expenses (describe)			
Expenses Subtotal			
TAXES			
Ad Valorem (property) taxes			
State income taxes			
Federal income taxes			
Provision for deferred federal income taxes			
Other taxes (attach detail)			
Taxes Subtotal			
Taxes Subtotal			
NONCASH EXPENSES			
Depreciation			
Amortization			
Extraordinary retirements			
Other (describe)			
(4000.120)			
Noncash expense subtotal			
·			
Total expenses			
NET AFTER TAX INCOME			

## SCHEDULE C — Operating Income Statement (2 of 2)

2007

This page is for **SYSTEM** 

COMPANY NAME				SBE NO.		
ACCOUNT TITLE	ACCOUNT NO.	2006 CALE	NDAR YEAR	2005 CALENDAR YEAR		
OPERATING REVENUES (Gross)						
Retail customer revenues						
Wholesale customer revenues						
Roamer customer revenues						
Uncollectible revenues — debit						
Other operating revenues (describe)						
Total Operating Revenues						
ODED ATINO EVDENOSO						
OPERATING EXPENSES						
Maintenance expense						
Telecommunication direct operating expense (attach detail)						
Customer accounts/service expense						
Sales promotion/advertising						
1 ' '						
Damages and claims Rental — equipment						
: :						
Rental — real estate Motor vehicles						
Charges by wholesalers numbers and service						
Commission expense						
Other operating expenses (describe)						
Cartor operating experiess (december)						
Expenses Subtotal						
TAXES						
Ad Valorem (property) taxes						
State income taxes						
Federal income taxes						
Provision for deferred federal income taxes						
Other taxes (attach detail)						
Taxes Subtotal						
NONCASH EXPENSES						
Depreciation						
Amortization						
Extraordinary retirements						
Other (describe)						
Noncash expense subtotal						
Total expenses						
NET AFTER TAX INCOME						

#### **SCHEDULE D** — Construction Work In Progress (California)

COMPANY NAME		SBE NO.	
		·	
DESCRIPTION	REPLACEMENT	GROWTH	TOTAL
			-
Construction Work in Progress			
Johnshachoff Work in Frogress	\$	\$	\$

#### **SCHEDULE E — Wireless Structure Data**

	RETAIL	WHOLESALE	TOTAL
Number of customers			
Average 2006 monthly revenue per customer (include all wireless telephone system revenue)	\$	\$	\$
Total population of service area			
2006 upfront commissions that were paid for increase in customer base.			
Exclude commissions for equipment sales, residuals, and churn (customer replacing a lost customer).		\$	\$